

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

- 1.-14. (Cancelled)
15. (New) A solid preparation comprising a phase, said phase comprising a pioglitazone or a salt thereof and a biguanide, wherein the pioglitazone or a salt thereof and the biguanide are uniformly dispersed particles, wherein the ratio of the median size of the particles of biguanide to the median size of the particles of pioglitazone or a salt thereof is 0.5 to 15, and wherein the particles of pioglitazone or a salt thereof have a median size of 1-25  $\mu\text{m}$ , and the particles of biguanide have a median size of 10-100  $\mu\text{m}$ .
16. (New) The solid preparation of claim 15, which is film-coated.
17. (New) The solid preparation of claim 15, wherein the pioglitazone or a salt thereof is pioglitazone hydrochloride.
18. (New) The solid preparation of claim 15, wherein the biguanide is metformin or a salt thereof.
19. (New) The solid preparation of claim 18, wherein the metformin or a salt thereof is metformin hydrochloride.
20. (New) The solid preparation of claim 15, wherein the pioglitazone or a salt thereof is pioglitazone hydrochloride and the biguanide is metformin hydrochloride.
21. (New) The solid preparation of claim 15, wherein the solid preparation has a coefficient of variation of the pioglitazone or a salt thereof content of not more than 6%.

22. (New) The solid preparation of claim 15, wherein the solid preparation has a hardness of 100 N to 400 N.

23. (New) The solid preparation of claim 15, which elutes out not less than 70% of the pioglitazone or a salt thereof at 30 min after in a dissolution test according to a Paddle Method using a hydrochloric acid-potassium chloride buffer (pH 2.0) as a test solution at 37°C, 50 rpm.

24. (New) A solid preparation comprising a phase, said phase comprising a pioglitazone or a salt thereof and a metformin or a salt thereof, wherein the pioglitazone or a salt thereof and a metformin or a salt thereof are uniformly dispersed particles, and wherein the ratio of the median size of the particles of metformin or a salt thereof to the median size of the particles of pioglitazone or a salt thereof is 0.5 to 15, and wherein

(1) the particles of pioglitazone or a salt thereof have a median size of 1-25  $\mu\text{m}$ , and the particles of metformin or a salt thereof have a median size of 10-100  $\mu\text{m}$ ,

(2) the solid preparation has a coefficient of variation of the pioglitazone or a salt thereof content of not more than 6%,

(3) the solid preparation has a hardness of 100 to 400N, and

(4) the solid preparation elutes out not less than 70% of the pioglitazone or a salt thereof at 30 min after in a dissolution test according to a Paddle Method using a hydrochloric acid-potassium chloride buffer (pH 2.0) as a test solution at 37°C, 50 rpm.

25. (New) The solid preparation of claim 15, which is an agent for treatment of diabetes.